

EXHIBIT F

Notice – Unpaid Amount and Termination Payment Amount Calculations

To: Lehman Brothers Special Financing Inc. – Documentation Manager (Fax: 212-885-9476)
Structured Products Transaction Management Group – Matthew Cucolo (Fax: 646-885-9554)
Eric Del Monaco (Fax: 646-758-2170)
Transaction Management – Kahyeong Lee (Fax: 212-834-0961)

From: Delaware Investment Advisers, as Portfolio Manager acting on behalf of Penn's Landing CDO SPC, for the account of the Series 2007-1 Segregated Portfolio ("Party B")

Date: September 18, 2008

Re: Calculation of amounts payable on early termination of all outstanding Transactions under the ISDA Master Agreement (the "Master Agreement") dated as of April 10, 2007 between Lehman Brothers Special Financing Inc. ("Party A") and Party B

This document and its attachments include the calculation of (i) the aggregate amount due and payable by Party A as "Fixed Payments" under all outstanding Transactions under the Master Agreement and remaining unpaid (collectively, the "Unpaid Amount") and (ii) the aggregate amount payable pursuant to Section 6(e) of the Master Agreement (excluding the Unpaid Amount) with respect to all outstanding Transactions thereunder in connection with the early termination of all such Transactions as of September 16, 2008 (the "Termination Date") pursuant to a notice dated September 15, 2008 (the "Termination Payment Amount" and, together with the Unpaid Amount, the "Notice Amounts").

Attachment A sets forth wire instructions to be employed with respect to any Notice Amounts payable to Party B.

Attachment B sets forth (i) the Termination Payment Amount payable by Party B to Party A (\$148,048,333.16, being the absolute value of the total of the rightmost column under Section I of Attachment B), (ii) the Unpaid Amount payable by Party A to Party B (\$852,958.33, being the total of the rightmost column under Section II of Attachment B) and (iii) calculations employed in determining such amounts.

The Unpaid Amount is immediately due and payable by Party A to Party B as a result of the early termination of the Transactions under the Master Agreement. Please pay this amount to Party B immediately using the wire instructions set forth in Attachment A hereto. If Party B does not receive payment in full of the Unpaid Amount from Party A by 5:00 pm Eastern time on September 18, 2008, U.S. Bank National Association, as trustee (the "Trustee") under the Indenture for which the Transactions under the Master

Agreement serve as collateral (the "Indenture"), will be entitled to exercise its rights in all collateral posted by Party A in respect of the Transactions under the Master Agreement.

The Termination Payment Amount will be payable to Party A on the Early Termination Payment Date declared by the Trustee to the extent of available funds therefor subject to and paid in accordance with the Priority of Payments set forth in the Indenture.

Notwithstanding this notice, Party B hereby reserves all of its rights, powers and privileges both with respect to the Master Agreement and otherwise, and this notice shall not be presumed to preclude any subsequent or further exercise of those rights, powers or privileges.

Please call Andrea Fox at 336-691-3746 or Philip Obazee at 215-255-8543 with any questions.

Attachment A

Wire Instructions for payments made to Party B:

U.S. Bank National Association
Minneapolis, MN
ABA # 091-000-022
DDA Account # 173103321464
Account # 112136-200
Name: Penn's Landing Payment Account

Attachment B

(See following page)

Penn's Landing CDO Series 2007-1

I. Market Value of different Tranches as of 09-17-08

Tranche	Tranche Notional Outstanding	Tranche Current Mark-to-Market*	% Current Mark-to-Market	Mark-to-Market Loss
A	\$250,000.00	\$127,431.00	50.97%	(\$122,569.00)
B-1	\$270,000,000.00	\$130,060,662.00	48.17%	(\$139,939,338.00)
B-2	\$5,000,000.00	\$2,434,510.00	48.69%	(\$2,565,490.00)
C	\$250,000.00	\$118,262.00	47.30%	(\$131,738.00)
D	\$250,000.00	\$113,066.00	45.23%	(\$136,934.00)
E	\$4,000,000.00	\$1,675,334.00	41.91%	(\$2,323,666.00)
F	\$4,000,000.00	\$1,171,401.84	29.29%	(\$2,828,598.16)
	\$283,750,000.00	\$135,701,696.84		(\$148,048,303.16)

II. Party A Unpaid Fixed Amounts (from June 20, 2008 to September 16, 2008)

Class of Notes	Principal Outstanding	Note Interest Rate	Accrued Interest on Notes**	Allocable MBIA Interest on Notes*	Party A Unpaid Fixed Amounts**
A	\$250,000.00	3.5525%	\$2,170.97	\$1,712.64	\$458.33
B-1	\$270,000,000.00	3.8325%	\$2,529,450.00	\$1,849,650.00	\$679,800.00
B-2	\$5,000,000.00	6.9000%	\$75,250.00	\$61,438.89	\$13,811.11
C	\$250,000.00	4.3025%	\$2,629.31	\$1,712.64	\$916.67
D	\$250,000.00	5.3025%	\$3,240.42	\$1,712.64	\$1,527.78
E	\$4,000,000.00	7.8025%	\$76,291.11	\$27,402.22	\$48,888.89
F	\$4,000,000.00	13.8025%	\$134,957.78	\$27,402.22	\$107,555.56
	\$283,750,000.00		\$2,823,969.58	\$1,971,031.25	\$852,938.33

* Based on CDS & Index quotes from Markit. Tranche marked-to-market using Quantifit

**Accrued Interest on the class of notes

* Portion of the Accrued interest on the notes due from the MBIA Segregated Portfolio

** Portion of the Accrued interest on the notes due from the CDS Coupons